IN THE HIGH COURT OF BOMBAY AT GOA

WRIT PETITION NO. 450 OF 2005

GOA ISPAT LTD. AND ANR., ...Petitioners

Versus

UNION OF INDIA AND 6 ORS., ...Respondents

Mr. H. K. Maingi,Counsel for the Petitioners

Coram:- D. D. SINHA &
N. A. BRITTO, JJ.

Date:- 6th December, 2005

P.C.

Heard Mr. Maingi for the petitioners.

Writ Petition is directed against the Order dated 19.05.2004, passed by the Additional Commissioner of Customs and Central Excise, Goa, whereby the demand of Rs.4,91,326/- dated 29.04.1999, is confirmed. Similarly, duty of Rs.2,703/- is also confirmed and amount of Rs.2,703/- paid vide PLA Entry No.10 dated 10.11.1990, is apportioned against the amount confirmed. The learned Counsel for the petitioners state that the petitioner has already preferred appeal before Commissioner of Appeals, Goa, and the same is pending for final decision. The learned Counsel for the respondent states that since the substantive appeal filed by the petitioner is pending before the Appellate Authority, petitioner is seeking permission to withdraw the present Writ Petition and further prayed that directions be given to the Appellate Authority to decide the appeal within a stipulated period.

The learned Counsel for the petitioner further contended that the Deputy Commissionr of Customs and Central Excise, Goa, has issued notice

dated 11.11.2005, for the sale of the attached property of the petitioner for recovery of dues and, therefore, prayed that till disposal of the appeal by the Appellate Authority, the effect and operation of notice dated 11.11.05, may be kept in abeyance.

In the backdrop of the above referred facts particularly when the petitioner has already undertaken alternate efficacious remedy by filing appeal before the Appellate Authority, we are not inclined to show any indulgence in the present Writ Petition.

The Writ Petition is dismissed as withdrawn. The Appellate Authority i.e. Commissioner of Appeals is directed to dispose of the appeal filed by the petitioner on its merits according to law and procedure applicable in this regard as early as possible in any case not beyond the period of six weeks from the date of receipt of this order. In the interest of justice, the notice dated 11.11.2005, issued by the Deputy Commissioner of Central Excise Goa, for sale of attached property of the petitioner, shall be kept in abeyance till the final decision is taken by the Appellate Authority as directed by this Order in the appeal filed by the petitioner.

With these directions, Writ Petition is disposed of.

D. D. SINHA, J.

N. A. BRITTO, J.

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